



April 15, 1999

Ms. Amanda G. Birrell
General Counsel
Texas State Board of Public Accountancy
333 Guadalupe, Tower III, Suite 900
Austin, Texas 78701-3900

OR99-1028

Dear Ms. Birrell:

You ask whether certain information is subject to required public disclosure under the Texas Public Information Act, chapter 552 of the Government Code. Your request was assigned ID# 125163.

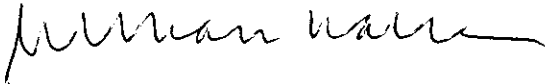
The State Board of Public Accountancy (the "board") received a request from the Internal Revenue Service for the name, address, business address, and social security number of all certified public accountants licensed to practice in Texas. We understand you to be concerned whether the requested social security numbers are made confidential under section 552.101 of the Government Code in conjunction with other law.

Section 552.101 excepts from required public disclosure information considered to be confidential by law, either constitutional, statutory, or by judicial decision. You advise that the board "has relied on Open Records Decision No. 622 (1994)" to withhold social security numbers. *See* Open Records Decision No. 622 (1994) (42 U.S.C § 405 provides for confidentiality of social security numbers obtained or maintained by governmental body pursuant to any provision of law enacted on or after October 1, 1990). You also cite to section 25 of the Public Accountancy Act of 1991, article 41a-1, Vernon's Texas Civil Statutes, which provides in part that "all information received or gathered by the board concerning the qualifications of any licensee or candidate to register as a public accountant or to receive a certificate as a certified public accountant . . . shall be confidential and shall not be subject to disclosure under [chapter 552 of the Government Code].

The Texas Public Information Act's exceptions do not, as a general rule, apply when special access to information is provided for by other law. Open Records Decision No. 598 (1991). In this instance, we understand the requestor to contend that release of the requested information is governed by section 7602 of title 26 of the United States Code, under which the Secretary of the Treasury is authorized to "examine any books, papers, or other data which may be relevant or material" to a particular tax inquiry . . . [for] the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws." As it appears that section 7602 authorizes the requestor to obtain the requested information, we conclude that the board is required to comply with this specific release provision and provide the social security numbers in question to the IRS.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous determination regarding any other records. If you have questions about this ruling, please contact our office.

Sincerely,

A handwritten signature in black ink, appearing to read "William Walker", with a long horizontal flourish extending to the right.

William Walker
Assistant Attorney General
Open Records Division

WMW/eaf

Ref.: ID# 125163

cc: Ms. Claudette Hulce
FedState Program Manager
Internal Revenue Service
300 East 8th Street
Austin, Texas 78701